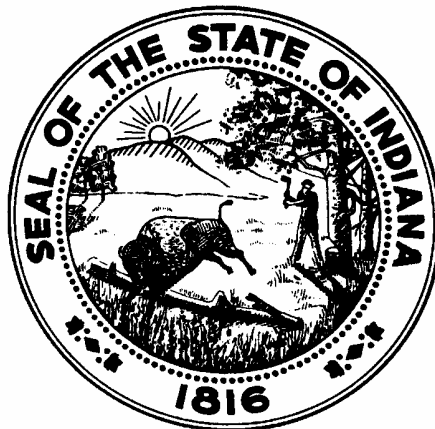


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT  
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 62 AND 249  
GREENWOOD, INDIANA

January 1, 2003 to December 31, 2003





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## OFFICIALS

### Office

### Official

### Term

Chairman, Bureau of Motor  
Vehicles Commission

Mr. Gerald Coleman  
Ms. Mary DePrez

01-06-02 to 02-29-04  
03-01-04 to 01-05-05

Branch Manager

Ms. Mary Day

01-01-03 to 12-31-04



# STATE OF INDIANA

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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 62 and 249 (Branch) for the period of January 1, 2003, to December 31, 2003. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2003, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

October 5, 2004

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBERS 62 AND 249  
 GREENWOOD, INDIANA  
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS  
 January 1, 2003 to December 31, 2003

	Branch Number 62	Branch Number 249	Totals (Memorandum Only)
Collections:			
Registrations	\$ 5,295,874	\$ 473,959	\$ 5,769,833
Titles	1,623,649	-	1,623,649
Drivers Licenses	297,778	-	297,778
Watercraft	105,597	-	105,597
Miscellaneous	<u>1,425</u>	<u>-</u>	<u>1,425</u>
Totals	<u>\$ 7,324,323</u>	<u>\$ 473,959</u>	<u>\$ 7,798,282</u>
Distributions:			
State Fees	\$ 2,620,781	\$ 88,360	\$ 2,709,141
County Tax	3,905,594	349,199	4,254,793
Commission Fees	<u>797,948</u>	<u>36,400</u>	<u>834,348</u>
Totals	<u>\$ 7,324,323</u>	<u>\$ 473,959</u>	<u>\$ 7,798,282</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 62 AND 249  
GREENWOOD, INDIANA  
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles and drivers licenses are sold. Fees are uniform throughout the state. The following taxes are collected by the branches: excise tax, surtax, wheel tax, and use tax.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. Self-Service Terminal

This report contains financial and statistical information for both Greenwood License Branch Number 62 and Greenwood License Branch Number 249, a self-service terminal (SST). The manager of Greenwood License Branch Number 62 is responsible for maintaining the SST.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBERS 62 AND 249  
 GREENWOOD, INDIANA  
 STATISTICAL INFORMATION  
 January 1, 2003 to December 31, 2003

<u>Transactions Processed</u>	<u>Branch Number 62</u>	<u>Branch Number 249</u>	<u>Totals (Memorandum Only)</u>
Vehicle Registrations:			
Passenger	28,666	2,919	31,585
Motorcycle	1,151	129	1,280
RV (Housecar)	475	17	492
Light Truck	8,379	872	9,251
Other Truck	345	7	352
Farm Truck	83	1	84
Tractor	46	-	46
Trailer	2,702	235	2,937
Semi-Trailer	42	-	42
School and Church Bus	20	-	20
Other Bus	4	-	4
Other	16	-	16
	<u>41,929</u>	<u>4,180</u>	<u>46,109</u>
Total Vehicle Registrations	<u>41,929</u>	<u>4,180</u>	<u>46,109</u>
Drivers Licenses and Permits:			
Drivers Licenses/Learners Permits	13,503	-	13,503
CDL Licenses/CDL Permits	522	-	522
Placards	1,577	-	1,577
Other	8,107	-	8,107
	<u>23,709</u>	<u>-</u>	<u>23,709</u>
Total Drivers Licenses and Permits	<u>23,709</u>	<u>-</u>	<u>23,709</u>
Titles:			
Vehicles	36,462	-	36,462
Watercraft	303	-	303
	<u>36,765</u>	<u>-</u>	<u>36,765</u>
Total Titles	<u>36,765</u>	<u>-</u>	<u>36,765</u>
Total Watercraft Registrations	<u>1,033</u>	<u>-</u>	<u>1,033</u>



STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 62 AND 249  
GREENWOOD, INDIANA  
EXAMINATION RESULTS AND COMMENTS

BANK ACCOUNT SHORT

The bank account was reconciled at December 31, 2003, and found to be cash short in the amount of \$792.95.

The amount of the shortage warranted further investigation. The investigation revealed that the shortage was caused by journal posting errors and bank errors that were not corrected. As of October 5, 2004, the branch has been off this same amount each month.

All accounts are required to be balanced on a monthly basis. All unidentified cash shortages and overages of twenty dollars or more must be reported to Branch Operations before the next Trial Balance is performed. (Branch Operations Policies and Procedures Manual, Journal Chapter, Miscellaneous Branch Procedures Chapter)

REDECLARED WEIGHT

Truck 26,000 plate 4850E and Trailer 12,000 plate 14194D could not be found in the Hold for Audit Inventory. These plates had been replaced with Truck 11,000 plate 2861C and Trailer 9,000 plate 8729V, respectively, in reweight transactions.

When a plate has been replaced due to reweighting, the new registration stub/receipt should be attached to the original registration (photocopy or BOSS inquiry) and placed with the plate in the Hold for Audit items. (Branch Operations Policies and Procedures Manual, Branch Filing Procedures Chapter)

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 62 AND 249  
GREENWOOD, INDIANA  
EXIT CONFERENCE

The contents of this report were discussed on October 5, 2004, with Ms. Mary Day, Branch Manager. The official concurred with our findings.